



## NOTICE REGARDING MEALS TAXES

**TO: Food Establishments and Other Sellers of Food and Meals in the Town of Herndon**

**FROM: Director of Finance for the Town of Herndon**

**DATE: April 7, 2020**

The Town is aware that as a result of recent Executive Orders of the Governor declaring a state of emergency in Virginia, ordering certain businesses to close and requiring individuals to remain at their place of residence with limited exceptions, our food establishments are experiencing a significant drop in revenue. Food establishments and other sellers of food and meals are an integral and essential part of the Town's economy and the taxes paid by customers through these businesses are an important source of revenue to the Town. We understand that these restrictions as they now exist and as they may be imposed in the future during the COVID-19 emergency are placing significant financial burdens on such businesses within the Town.

The Town has not changed due dates for remittance of meals tax collection returns or payments which remain due on the 20<sup>th</sup> of each month. However, pursuant to the Code of Virginia and Section 30-407(f) of the Herndon Town Code (2000), penalty and interest for failure to file a return or failure to pay the meals tax collected shall not be imposed if such failure was not the fault of the taxpayer. The Director of Finance is delegated with the sole authority to make determinations of fault relating exclusively to failure to pay the tax, and fault relating exclusively to failure to file a return. A food establishment or other seller of food and meals that is having difficulty filing a return or paying the meals tax on or before the close of business on the 20<sup>th</sup> day of each month should immediately contact the Director of Finance by email at [jennie.tripoli@herndon-va.gov](mailto:jennie.tripoli@herndon-va.gov). The Director of Finance will make a determination to either waive or impose penalty and interest for failure to file a return or failure to pay the meals tax collected, based on the circumstance of each taxpayer.

Since the Herndon Municipal Center is closed to the general public during this emergency, we encourage all Town residents and businesses to conduct business with the Town electronically. Meals tax reports and payments may be mailed, placed in the drop box in front of the Herndon Municipal Center, or scanned and sent to the office via email to the address below. Please contact us by email at [revenue@herndon-va.gov](mailto:revenue@herndon-va.gov) or by phone at 703-435-6813 to discuss electronic payment options. Please feel free to contact me if you have any questions.

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